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**FINANCIAL STATEMENTS &
INDEPENDENT AUDITOR'S REPORT**

**THE METHODIST HOME FOR CHILDREN
NEW ORLEANS, LOUISIANA**

JUNE 30, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/5/01

THE METHODIST HOME FOR CHILDREN
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Ruth Taylor Ramsey

CERTIFIED PUBLIC ACCOUNTANT

August 9, 2001

The Board of Trustees
The Methodist Home For Children
New Orleans, Louisiana

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying statement of financial position of The Methodist Home For Children as of June 30, 2001, and the related statements of activities and changes in net assets, and of cash flows for the year then ended. These financial statements are the responsibility of The Methodist Home For Children's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and Government Auditing Standards, issued by the United States Comptroller General. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Methodist Home For Children as of June 30, 2001, and the results of its activities and changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated August 9, 2001, on my consideration of The Methodist Home For Children's internal control over financial reporting and on my test of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

Ruth Taylor Ramsey

August 9, 2001

Ruth Taylor Ramsey

CERTIFIED PUBLIC ACCOUNTANT

The Board of Trustees
The Methodist Home For Children
New Orleans, Louisiana

INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING

I have audited the financial statements of The Methodist Home For Children as of and for the year ended June 30, 2001, and have issued my report thereon dated August 9, 2001. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether The Methodist Home for Children's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered The Methodist Home for Children's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

In connection with the audit, I reviewed the prior year's reportable conditions on the internal control over financial reporting, including applicable internal administrative controls and determined there were no prior year reportable conditions.

This report is intended solely for the information and use of the Board of Trustees, management, and the State of Louisiana Legislative Auditor and is not intended to be, and should not be, used by anyone other than the specified parties.

Ruth Taylor Ramsey

**THE METHODIST HOME FOR CHILDREN
SCHEDULE OF PRIOR REPORTABLE CONDITIONS
FOR THE YEAR ENDED JUNE 30, 2001**

NONE

THE METHODIST HOME FOR CHILDREN
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2001

Assets	
Cash	\$ 106,061
Investments (Note 2)	971,129
Accounts receivable, net (Note 10)	394,684
Receivables/other (Note 5)	89,681
Prepaid insurance	17,106
Property Arcadia, LA	<u>500</u>
	1,579,161
Land, buildings and equipment, net (Note 4)	<u>1,375,846</u>
Total assets	<u>\$2,955,007</u>
Liabilities	
Accounts payable	\$ 213,294
Payroll taxes payable	5,885
Accrued salaries and expenses	85,384
Pension plan payable	5,570
Notes payable bank (Note 8)	160,467
Current portion of long-term debt (Note 8)	<u>38,844</u>
	509,444
Long-term debt, net of current portion (Note 8)	<u>654,498</u>
Total liabilities	<u>1,163,942</u>
Net assets	
Unrestricted	1,635,812
Temporarily restricted (Note 11)	155,253
Permanently restricted	<u> </u>
Total net assets	<u>1,791,065</u>
Total liabilities and net assets	<u>\$2,955,007</u>

The accompanying notes are an integral part of these financial statements.

THE METHODIST HOME FOR CHILDREN
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2001

UNRESTRICTED NET ASSETS

Unrestricted Support and Revenue	
Donations, gifts and bequests	\$ 246,011
Investment (loss)	(53,787)
Charitable trust income (Note 7)	25,109
Other interest	2,492
USDA food program	<u>30,585</u>
	<u>250,410</u>
Fees from governmental agencies	
Severe intervention program	825,388
Moderate intervention program	657,385
Therapeutic foster care program	1,124,473
Private agency foster care program	83,973
Group home program	<u>174,979</u>
	<u>2,866,198</u>
	<u>3,116,608</u>
Net assets released from restrictions	
Restrictions satisfied by payments (Note 12)	<u>77,571</u>
	<u>3,194,179</u>
Expenses	
Severe intervention program	934,616
Moderate intervention program	964,315
Therapeutic foster care program	902,746
Private agency foster care program	89,320
Group home program	233,356
Administrative and general	<u>623,060</u>
Total expenses (Note 14)	<u>3,747,413</u>
Changes in unrestricted net assets	<u>(553,234)</u>

TEMPORARILY RESTRICTED NET ASSETS

Contributions	137,936
Net assets released from restrictions	
Restrictions satisfied by payments (Note 12)	<u>(77,571)</u>
Changes in temporarily restricted net assets	60,365
Changes in permanently restricted net assets	<u>(492,869)</u>
Changes in net assets	<u>(492,869)</u>
Net assets at beginning of year	<u>2,283,934</u>
Net assets at end of year	<u>\$1,791,065</u>

The accompanying notes are an integral part of these financial statements.

THE METHODIST HOME FOR CHILDREN
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2001

Cash flows from operating activities	
Change in net assets	\$(492,869)
Adjustments to reconcile change in net assets to net cash used by operating activities	
Depreciation	86,031
Changes in operating assets and liabilities	
Accounts receivable	11,390
Receivables/other	(67,511)
Prepaid insurance	(2,271)
Accounts payable	88,052
Payroll taxes payable	1,191
Accrued salaries and expenses	17,693
Pension plan payable	<u>372</u>
Net cash used by operating activities	<u>(357,922)</u>
Cash flows from investing activities	
Decrease in investments	262,382
Purchase of property and equipment	<u>(82,458)</u>
Net cash provided by investing activities	<u>179,924</u>
Cash flows from financing activities	
Increase in short-term borrowing	109,610
Increase in long-term borrowing	<u>124,327</u>
Net cash provided by financing activities	<u>233,937</u>
Net increase in cash and cash equivalents	55,939
Cash and cash equivalents at beginning of year	<u>50,122</u>
Cash and cash equivalents at end of year	<u>\$106,061</u>

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - The Methodist Home For Children (the Home) is chartered in the state of Louisiana as a not-for-profit organization without capital stock, which is classified as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because it is an organization described in section 170(b)(1)(A)(vi) which normally receives a substantial part of its support from direct or indirect contributions from the general public. The Home operates a residential treatment facility located in New Orleans, Louisiana, providing care for abused, neglected, and/or abandoned children. It is operated as an agency of the Louisiana Conference of the United Methodist Church.

The Methodist Home For Children administers programs, receiving revenue from the State of Louisiana, Office of Community Services and Office of Youth Development. The residential programs administer to children with moderate and severe emotional and/or behavioral problems. The therapeutic and private agency foster care programs place children in a family environment while providing counseling and support for the families. The group home program began July 1 1997 and provides living skill training to teenagers in a residential environment.

The accompanying financial statements include only the accounts of The Methodist Home For Children. No other assets owned by or activities operated by the Louisiana Conference of the United Methodist Church have been included herein.

Basis of Presentation - The financial statements are prepared on the accrual basis. Support from both unrestricted and restricted contributions is recognized either on receipt or upon receiving an unconditional pledge or promise to give from a donor. Support from unrestricted contributions is reported as unrestricted support which increase unrestricted net assets. The Home reports gifts of cash and other assets as temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions, where all related expenses are also reported. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

The Home reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Home reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments in Marketable Securities - Under Financial Accounting Standards Board (FASB) Statement of Financial Accounting Standards (SFAS) No. 124, "Accounting for Certain Investments Held by Not-For-Profit Organizations" whereby "investments in equity securities with readily determinable fair values and all investments in debt securities shall be measured at fair value in the statement of financial position", investments in marketable securities are stated at fair value. There are no donor-restricted investments at June 30, 2001. Gains and losses on investments are reported in the statement of activities as increases or decreases in unrestricted net assets. Dividend, interest, and other investment income are reported in the period earned in the statement of activities as increases in unrestricted net assets.

Concentration of Risk - Approximately 86% of the Home's revenue was provided by contract for services with the State of Louisiana, Office of Community Services, and Office of Youth Development.

Concentration of Credit Risk - Deposits in the operating cash account and the investment service account exceed the Federal Deposit Insurance Corporation limit. Deposits in excess of insurance coverage represent concentrations of credit risk.

Depreciation - Building and improvements are being depreciated over estimated useful lives of 40 years using the straight-line method of depreciation. Equipment and furniture are depreciated over estimated useful lives, which range from 3 to 10 years, using the straight-line method of depreciation. It is the Home's policy to capitalize assets costing \$2,500 or more.

Accounts Receivable - The Home considers accounts receivable to be virtually fully collectible since the balance consists entirely of payments due under state government contracts. An allowance for uncollectible amounts is recorded equal to aged receivables over one year old.

Income Taxes - No provision for income taxes has been made since the Home is exempt as a nonprofit organization pursuant to Section 501(c)(3) of the Internal Revenue Code. The Home has no unrelated business income.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of support and revenue and expenses during the period. Actual results could differ from those estimates.

Compensation for Future Absences - The Home has not accrued for compensation for future absences because the amount cannot be reasonably estimated. The Home's vacation policy is that when proper notice of resignation or termination is given the employee will be paid for accumulated vacation time up to the maximum of one year's allotment. Sick leave may not be

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

carried over to the next year and no reimbursement for sick leave time will be made on termination of employment.

Allocation of Expenses - Administrative expenses and other overhead are allocated to programs and supporting services by management on the basis of number of residents in the corresponding programs and/or the number of employees in the corresponding departments.

Statement of Cash Flows - For purposes of the Statement of Cash Flows, the Home considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. At June 30, 2001, cash and cash equivalents consisted only of cash.

NOTE 2 - INVESTMENTS

Investments are stated at fair value. The United Methodist Foundation of Louisiana is the custodian of the marketable securities and cash investments for The Methodist Home for Children. The Foundation makes investment transactions through professional investment management companies. The Home participates in the Foundation's Balanced Fund. Equities represent approximately 70% of the pooled portfolio while intermediate U.S. government and corporate grade bonds represent approximately 30% of the total pooled investments. These assets are unrestricted. The resolutions as to the use of these funds are voluntary, at the discretion of the Board of Trustees of the Home. Therefore, investment income gains and expenses are reported in the period earned in the statement of activities as increases in unrestricted net assets.

Aggregate carrying amounts by major types are as follows:

Equities	\$ 679,790
U.S. treasury, govt. agency securities, & corporate, investment grade bonds	<u>291,339</u>
	<u>\$ 971,129</u>

The investment funds activity was as follows:

Balance, beginning of year	\$1,233,510
Investment income	60,301
Deposits	57,822
Expenses	(4,408)
Transfers to operations	(262,008)
Capital (loss)	(16,888)
Loss in fair value	(97,200)
Balance, end of year	<u>\$ 971,129</u>

NOTE 3 - COMMITMENTS AND CONTINGENCIES

The Methodist Home For Children receives a substantial amount of its revenue from the State of Louisiana. A significant reduction in the level of this revenue, if this were to occur, would have a material effect on the Home's programs and activities. The Home is required to submit cost reports to the state agency.

NOTE 4 - PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment are carried at cost if purchased and at fair value if contributed. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in income for the period. The cost of maintenance and repairs is charged to expense as incurred. The following is a summary of the major classes of property and equipment and the related depreciation:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Land	\$ 172,398		\$ 172,398
Buildings	640,994	\$ 436,354	204,640
Improvements	1,432,449	564,386	868,063
Equipment	174,620	132,395	42,225
Furn & fixtures	181,494	146,248	35,246
Vehicles	145,138	91,864	53,274
Totals	<u>\$2,747,093</u>	<u>\$1,371,247</u>	<u>\$1,375,846</u>

NOTE 5 - RECEIVABLES/OTHER

Unconditional promises to give consist of the following:

Booth Bricker Grant amounts restricted to capital campaign-recreational due in

Less than 1 year	\$20,000
1 to 5 years	<u>60,000</u>
	80,000
Interest receivable - Methodist Foundation	<u>9,681</u>
Total	<u>\$89,681</u>

NOTE 6 - PENSION PLAN

The Methodist Home For Children has a 403(b)(9) type pension plan for all eligible employees. Employees are eligible to participate in the plan if they are at least 18 years of age, have been employed by the Home for one year, and work at least 20 hours per week. Employees are required to contribute at least 2% (up to a maximum of 20%) of their gross bi-weekly salary into the plan, not to exceed \$9,500. The employer agrees to contribute 4% of each participating employee's contribution base. Employer contributions for the plan during the year were \$16,623. Employee contributions for the plan during the year were \$11,160.

NOTE 7 - CHARITABLE TRUST

On December 18, 1990, a charitable trust was set up by an individual designating the director of The United Methodist Foundation of Louisiana as trustee. The donor suggested that one-half of the trust's annual income and ultimate principal be ultimately distributed to The Methodist Home For Children in New Orleans, Louisiana, on an unrestricted basis. The term of the trust is for 30 years.

In the event The Methodist Home For Children in New Orleans, Louisiana, ceases to function or ceases to be a qualified tax exempt charity before the 30 years has run, the donor suggested the funds be distributed to another children's home. At June 30, 2001, the market value of the trust was \$468,937. The Home is presently receiving income from this trust. The current year income was \$28,747, less The United Methodist Foundation of Louisiana management fees of \$3,638, for a net received of \$25,109.

NOTE 8 - NOTES PAYABLE AND LONG TERM DEBT

The Methodist Home for Children had unsecured lines of credit at June 30, 2001, with Bank One for \$100,000 with an outstanding balance of \$85,467, and First Bank for \$150,000 with an outstanding balance of \$75,000. Each had an interest rate calculated at the Wall Street Journal prime interest rate.

At June 30, 2001, the Home had a secured note dated December 11, 2000, payable to The United Methodist Foundation of Louisiana totaling \$307,013. This note is payable in scheduled monthly installments of \$3,875, including interest, with a final payment of the entire unpaid principal balance on the note and all accrued and unpaid interest thereon due and payable on December 31, 2005. This note is secured by the Home's investment portfolio, which is held by The United Methodist Foundation of Louisiana. Interest is calculated at the United Methodist Foundation of Louisiana Fixed Interest Fund Rate plus 2%.

At June 30, 2001, the Home had a mortgage note, dated June 4, 1997, payable to a private foundation, totaling \$386,329. The mortgage is payable in annual installments beginning June 4, 1998, at a rate of 5.00% for 20 years, however, monthly installments of \$2,917, including interest, are permitted. It is secured by the properties located at 832-834, 837-839, and 841-843 Washington Avenue, New Orleans, Louisiana.

NOTE 8 - NOTES PAYABLE AND LONG TERM DEBT (Continued)

Maturities of long-term debt for the next 5 years are as follows:

Fiscal year ended June 30

	Methodist Foundation	Private Foundation	Total
2002	\$22,722	\$ 16,122	\$ 38,844
2003	24,608	16,946	41,554
2004	26,651	17,814	44,465
2005	233,032	18,725	251,757
2006		19,683	19,683
Thereafter	--	297,039	297,039
	<u>\$307,013</u>	<u>\$386,329</u>	<u>\$693,342</u>

NOTE 9 - SUPPORT AND REVENUE AND DONATED MATERIALS,
FACILITIES AND SERVICES

Donated Materials and Facilities - From time to time, the Home receives used furniture and equipment and contributed labor and materials to enhance the facilities. In accordance with Statement of Position 78-10, issued by the American Institute of Certified Public Accountants (AICPA), donated materials and facilities that are such that values cannot reasonably be determined and which vary greatly in value depending on condition and style should not be recorded as contributions. If donated materials pass through the organization to its charitable beneficiaries, and the organization serves only as an agent for the donors, the donation should not be recorded as a contribution. Therefore, historically, the Home has not recorded as contributions any donated materials and facilities.

Donated Services - The Home receives donated services from volunteers for fundraising, as available, and from the members of the Board of Trustees, who serve without compensation. In accordance with AICPA SOP 78-10, because of the difficulty in placing a monetary value on such services, their value has not, historically, been recorded as contributions with an equivalent amount recorded as an expense. The Home recognizes contributions of services, if the service received required specialized skills and would typically need to be purchased if not provided by donations. During the year ended June 30, 2001, there were no contributed services meeting the requirements for recognition in the financial statements.

NOTE 10 - ALLOWANCE FOR UNCOLLECTIBLE AMOUNTS

An allowance for uncollectible amounts was recorded equal to aged receivables over 1 year old at June 30, 2001, which was \$66,304.

NOTE 11 - RESTRICTED NET ASSETS

The Methodist Home For Children had no permanently restricted net assets at June 30, 2001. Temporarily restricted net assets were available for the following purposes:

Capital campaign-recreational	\$100,000
Capital campaign-other	20,532
Furniture	11,196
Clinic moving expense	1,415
Chaplain	20,457
New group home	564
Kitchen equipment	<u>1,089</u>
Total	<u>\$155,253</u>

NOTE 12 - NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes. Purpose restrictions accomplished were as follows:

Brochure development	\$ 1,000
Chaplain salary	18,639
Garden	3,000
Summer activities	5,000
Keyboard	750
Kitchen equipment	2,756
New group home	436
Capital campaign-other	5,990
Capital campaign-alternative school	<u>40,000</u>
Total	<u>\$77,571</u>

NOTE 13 - DISCLAIMER REGARDING LOSS CONTINGENCIES

This report does not take into consideration any compliance, or lack thereof, with The Americans with Disabilities Act (ADA), Occupational Safety and Health Act (OSHA), or that of any other regulatory agency.

THE METHODIST HOME FOR CHILDREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2001

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NOTE 14 - SCHEDULE OF COSTS AND EXPENSES ON FUNCTIONAL BASIS

	Severe Intervention	Moderate Intervention	Therapeutic Foster Care	Private Agency Foster Care	Group Home	Administrative & General	Total
Advertising & promotions						\$ 10,497	\$ 10,497
Dues						2,070	2,070
Insurance - worker's comp	\$ 12,925	12,925	969	969	2,908	1,615	32,311
Insurance - liability	7,649	7,654	574	574	1,722	1,175	19,348
Insurance - motor vehicle	4,806	4,806	360	361	1,081	601	12,015
Insurance - malpractice	87	87	12	7	19	981	1,193
Admin. medical expenses						203	203
Security checks	9,572	10,440	1,165	1,144	3,102	3,017	28,440
Licenses	650	649	600		605	3,718	6,222
Office supplies	765	-42	1,050	76	723	24,470	27,042
Printing		1				19,683	19,684
Motor vehicle - gas, oil, repair	7,751		17,758		2,369	8,136	36,014
Postage						6,956	6,956
Prof. Services - legal						3,351	3,351
Prof. services/service contracts	948	998	136	29		103,558	105,669
Prof. Subscriptions						453	453
Telephone	6,568	6,567	1,800	766	956	12,829	29,486
Training	615	8,045	1,019	155	7	788	10,629
Travel & seminar expense	169	167	459	2,120	10	1,133	4,058
Contracts for outside services	5,360	6,446	124	125	759	4,754	17,568
Repairs - building & grounds	17,074	18,570	87	87	1,160	13,628	50,606
Repairs & maintenance	3,044	3,385	218	215	94		6,956
Supplies	4,979	6,515	180	150	2,154	404	14,382
Utilities	42,706	49,914	4,467	3,945	8,626	672	110,330
Misc. plant operation/maint.	164	159			69		392
Interest - mortgage						40,242	40,242
Depreciation - buildings	2,775	2,775	278	138	624	347	6,937
Depreciation - furniture/equip.	7,148	7,148	715	357	1,608	894	17,870
Depreciation - vehicles	6,323	6,323	777	389	1,749	972	16,533
Depreciation - lshld imprvs.	18,165	18,165	1,671	836	3,761	2,089	44,687
Administrative salary	16,652	23,630	123,952	23,583	2,107	309,712	499,636
Payroll taxes	48,091	47,469	7,555	1,848	10,919	25,124	141,006
Employee benefits	4,092	16,538	884		1,209	18,988	41,711
Food	59,299	55,459			16,846		131,604
Dietary supplies	1,849	2,081			417		4,347
Contracts - outside serv/dietician	1,422	1,327			411		3,160
Laundry supplies	864	862			964		2,690
Linen & bedding	132	202			80		414
Misc. laundry	30	30					60
Housekeeping supplies	2,742	2,797		30	1,251		6,820
Misc. housekeeping	4	4					8
Clothing	13,241	14,627			4,323		32,191
Allowances	3,630	4,847			1,233		9,710
Personal care - hygiene	2,581	2,702			1,135		6,418
Foster care parent payments			733,653	50,759			784,412
Recreational supplies outings	1,105	1,992			243		3,340
Summer activity/trips, b'day parties not including gifts	6,152	6,157			1,974		14,283
Client transportation	623	901			116		1,640
Medicine cabinet/1 st aid supplies	2,937	2,031			1,355		6,323
Basic care salary	80,814	85,938			21,030		187,782
Other medical services	1,188	1,223			220		2,631
Therapeutic & training supplies	188	196			15		399
Contract psychological services	10,266	12,192	2,283	657	5,765		31,163
Educational costs	114	170			135		419
Intervention salary	92,121	84,517			13,474		190,112
Supervision component costs	424,236	424,726			114,028		962,990
Totals	\$934,616	\$964,315	\$902,746	\$ 89,320	\$233,356	\$623,060	\$3,747,413